



SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward it to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

Trustee Election by Acclamation

As provided in 20-3-313 (1), MCA, "If the number of candidates filing for vacant positions or filing a declaration of intent to be a write-in candidate under 13-10-211 is equal to or less than the number of positions to be elected, the trustees may give notice that a trustee election will not be held. Notice must be given not later than 25 days before the election."

The deadline for a candidate for a trustee position to file a declaration of intent to be a write-in is 5 p.m. on April 8, 2010. After this deadline, if the number of candidates filing a nomination petition or a declaration to be a write-in candidate is equal to or less than the number of positions to be elected, school districts have only one day to declare an election by acclamation.

Most school districts include a provision in the "Trustee Resolution Calling for an Election" that authorizes the election administrator to cancel any portion of the election if it is later determined that the election is not necessary. However, if the resolution does not include that provision, trustees may need to schedule a meeting for the evening of April 8, 2010, in order to pass the necessary measures to cancel the trustee election.

OPI Contact: Adam Anfinson, (406) 444-4524 or aanfinson@mt.gov.

Montana Society of CPAs Hosts GAAFR Conference

The Montana Society of Certified Public Accountants will hold a one-day Governmental Accounting Conference on Friday, May 14, 2010 at the Red Lion Colonial Inn, 2301 Colonial Drive, Helena. Cost is \$140. The conference is designed for auditors of local governments, including school districts, accountants from city, county, town and school district business offices and representatives of local government governing boards.

For more information the conference brochure is available at this link:
<http://www.mscca.org/cde.cfm?event=295289>

OPI Contact: Denise Ulberg, (406) 444-1960 or dulberg@mt.gov

Preliminary FY2010-11 Title I Part A Allocations

Preliminary Title I Part A allocations have been posted on the OPI web site at this link:
http://www.opi.mt.gov/programs/federal/index.html#gpm1_2.

For more information about the allocation methods used, please see the Official Email located at this link: http://www.metnet.mt.gov/Official_mail/I02D5023F.

OPI Contact: Jack O'Connor, (406) 444-3083 or JOConnor2@mt.gov

**FY2010-11
Indirect Cost
Rate
Applications
due April 30**

Districts that plan to charge indirect costs (e.g. general administration, accounting services, and personnel services) to FY2010-11 federal and state grant award using an indirect cost rate must complete an indirect cost application form. Application for an indirect cost rate does not increase the amount of the grant award.

Please submit your indirect cost application by **April 30, 2010**.

Indirect cost rate application forms and resources for FY2010-11 are posted on the OPI website.

Indirect Cost Rate Cover Letter (please read):

<http://www.opi.mt.gov/PDF/SchoolFinance/Acct/CoverFY2011.pdf>

Indirect Cost Rate Instructions:

<http://www.opi.mt.gov/PUB/PDF/SchoolFinance/Acct/IndirectInstruction2011.pdf>

Schedule A, which shows preliminary rates:

http://www.opi.mt.gov/pub/School%20Finance/ApprovedIndirectCost/FY10_11/ScheduleA

Certification form:

http://www.opi.mt.gov/pub/School%20Finance/ApprovedIndirectCost/FY10_11/Certificates/

If you intend to reclassify costs to adjust your indirect cost rate, please read the indirect cost rate instructions carefully. For your convenience, costs that may be reclassified are highlighted in blue. We have also created a reclassification calculator for aiding in the determination of your adjusted indirect cost rate. The calculator is located on the OPI website at:

<http://www.opi.mt.gov/PUB/PDF/SchoolFinance/Acct/FY11IDCCalc.xls>

OPI Contact: Paul Taylor, (406) 444-1257 or ptaylor2@mt.gov.

**FY2009-10
Title I Part A
Regular and
ARRA
Carryover**

Federal regulations allow a 15% carryover of FY2009-10 Title I Part A Regular and ARRA allocations into the FY2010-11 project. School districts that will have more than the 15% carryover may request a waiver by submitting a short, written letter signed by the Authorized Representative to:

BJ Granbery, Title I Director/Division Administrator
Division of Educational Opportunity and Equity
Montana Office of Public Instruction
P.O. Box 202501
Helena, MT 59620-2501

Suggested wording for your request is as follows:

"Example School District, LEXXXX, requests a waiver of the 15% limitation on the ESEA Title I, Part A carryover, which is allowable every three years. Please waive the carryover limitation for the 2009-10 project to allow Title I, Part A funds, including those under ARRA, to be carried over into the 2010-11 project."

(Note: If two districts applied together as a system in E-Grants, use the name and legal entity number of the prime applicant district.)

To determine the base amount to which the 15% will apply, add the regular and ARRA allocation amounts together. Districts that applied for both elementary and high school allocations in a combined application in E-Grants must add the regular and ARRA allocations for elementary and high school together to arrive at the base amount. If the total base amount is less than \$50,000, the 15% carryover limitation does not apply and no waiver request is needed regardless of the amount of carryover that remains on September 30, 2010.

The deadline for a waiver request is **September 1, 2010**.

OPI Contact: Jack O'Connor, (406) 444-3083 or JO'Connor2@mt.gov .

Funds Available for 21st Century Community Learning Centers

Montana Superintendent of Public Instruction Denise Juneau is seeking applications for the 21st Century Community Learning Center (CCLC) program, which provides federal funds to support high-quality programs for academic and enrichment activities for students when school is not in session.

The 21st Century Community Learning Centers Program is a limited competitive grant program open to all public or private agencies that serve students in any grade level between pre-K and 12, who are from low-income families or who attend a school where 40 percent of the students receive free or reduced price meals. The families of the students must also be served through the community learning center. The centers provide a wholesome, family-oriented environment in the community before and after school hours and help keep kids safe and off the streets.

The application deadline is **April 30, 2010**.

OPI Contact: Sandi Smith (406) 444-319 or sandismith@mt.gov

Useful Links

ARRA Quarterly Reporting, Accounting Guidance and Other Resources
<http://www.opi.mt.gov/Finance&Grants/SchoolFinance/Index.html>

State Entitlement Payments to Schools:
http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_9

School Accounting:
http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_3

Forms and Publications & Tuition:
http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_10

Pupil Transportation:
http://www.opi.mt.gov/Programs/SchoolPrograms/Pupil_Transportation/index.html

Enrollment and ANB:
http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_8

Audit Information: http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_4

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Happy April ☺

